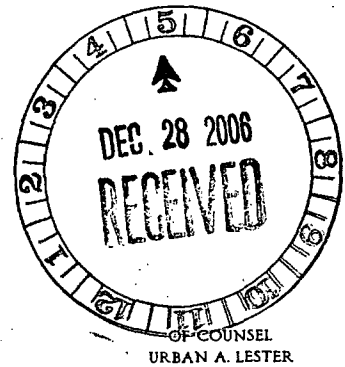


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RECORDATION NO. 20402-D FILED

December 28, 2006

DEC 28 '06 -1 30 PM

SURFACE TRANSPORTATION BOARD

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Notice of Partial Termination of Lease, dated as of December 28, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Master Rail Lease Agreement previously filed with the Board under Recordation Number 20402.

The names and addresses of the parties to the enclosed document are:

Lessor: EntreCap Single Investor LLC
 (as successor by assignment from Pitney
 Bowes Credit Corporation)
 27 Waterview Drive
 Shelton, CT 06484

[Lessee: J. R. Simplot Company
 323 Lafond Street
 Caldwell, ID 83605]

Mr. Vernon A. Williams
December 28, 2006
Page 2

A description of the railroad equipment covered by the enclosed document is:

17 tank cars within the series JRSX 1150 – JRSX 1184 as more particularly set forth on the attachment to the document.

A short summary of the document to appear in the index is:

Notice of Partial Termination of Lease.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a stylized flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

DEC 28 '06

-1 30 PM

NOTICE OF PARTIAL TERMINATION OF LEASE**SURFACE TRANSPORTATION BOARD**

The undersigned, EntreCap Single Investor LLC as ("Lessor"), publishes this notice of partial termination of the Master Rail Lease Agreement No. 7783327 dated as of November 22, 1996 (the "Lease"), between EntreCap Single Investor LLC, (as successor by assignment from Pitney Bowes Credit Corporation on July 14, 2006) and J. R. Simplot Company.

The Lease was originally filed with the Surface Transportation Board on December 16, 1996 under Recordation Number 20402. EntreCap Single Investor LLC hereby terminates, releases and discharges its interest in the following seventeen (17) railcars as more further described on Schedule A attached hereto and made a part hereof.

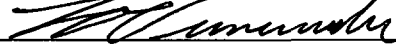
This Partial Termination of Lease shall not impair or terminate the rights and obligations of the parties under the Lease with respect to the remaining railroad equipment covered by said Lease, as to which the Lease remains in full force and effect.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be executed by its officer thereunto duly authorized this 28 day of December, 2006.

EntreCap Single Investor LLC

By: EntreCap Global LLC,
Its Managing Member

By: EntreCap Financial LLC,
Its Managing Member

By: 
Name: L.D. Osmanski
Title: President

STATE OF CONNECTICUT

COUNTY OF FAIRFIELD

On this 26th day of December, 2006, before me personally appeared L.D. Osmanski, to me personally know, who being by me duly sworn, said that he is the President of EntreCap Financial LLC, that he is authorized to execute the foregoing instrument on behalf of said corporation, and he acknowledged that the execution of foregoing instrument was the free act and deed of the corporation.


NOTARY PUBLIC

My commision expires:

KIM B. FERRENTE
NOTARY PUBLIC
MY COMMISSION EXPIRES AUG. 31, 2007

Schedule A

DESCRIPTION OF EQUIPMENT

Seventeen (17) 11A100WI Tank Cars with Interior Rubber Lining manufactured by Union Tank Car Company bearing the following reporting marks: JRSX 1150, JRSX 1151, JRSX 1153, JRSX 1161, JRSX 1162, JRSX 1163, JRSX 1166, JRSX 1168, JRSX 1169, JRSX 1170, JRSX 1173, JRSX 1174, JRSX 1177, JRSX 1178, JRSX 1179, JRSX 1183 and JRSX 1184.